

THOMAS M. NIARCHOS

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Re: Emanuel "Mike" Panousos

To whom it may concern:

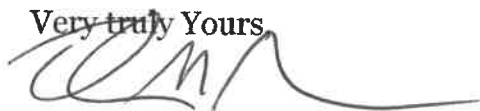
I have known Emanuel Panousos for over thirty years both professionally and personally. I first met Mike through his parents when he was a young boy. He was always a polite and kind young man. I always observed him to be well behaved particularly when in the company of adults. As he grew older, I observed him mature into a hard-working family man.

Mike has always remained polite and was and is very charitable. Whenever someone in our community asked for a donation to either a local youth group or other charity, Mike always said yes, and at times gave more than requested.

I have also observed Mike as a caring and loving father. He has instilled in his three children the same kindness and politeness that Mike has always exhibited. While Mike may have had a lapse in judgment in his business accounting, as a whole he has been a model citizen, friend and father.

I would urge the court to look at Mike's entire career and not his most recent lapse in judgment. While the court should not ignore his violations of the law, I would urge the court to avoid subjecting Mike to any period of incarceration.

Very truly Yours

A handwritten signature in dark ink, appearing to read 'T. Niarchos', with a long, sweeping horizontal line extending to the right.

Thomas M. Niarchos